




J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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November 25, 2003

TO: Supervisor Yvonne Brathwaite Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich
FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **OCTOBER 2003 FIRE DISASTER**

Many residents lost their homes in the recent wildfires and others are unable to return to their homes due to dangerous conditions. The Auditor-Controller is working with the Assessor and Treasurer and Tax Collector to provide property tax assistance and relief when possible to residents whose property has been damaged or destroyed.

The Auditor-Controller acts as an agent for taxing agencies by placing direct assessment charges on the tax roll. Authorized taxing agencies levy direct assessments which are added to the 1% General County Tax (ad valorem). Regarding the ad valorem tax, the Assessor has taken action by providing tax relief to property owners impacted by the fires and where allowed by law will reassess affected properties. Concerning direct assessments, the Auditor-Controller has asked the taxing agencies that have levied direct assessment charges on properties impacted by the fires to consider the appropriateness of waiving the direct assessment charges placed on the 2003-04 property tax bills. It should be noted that only the taxing agencies authorized to levy direct assessments have the authority to waive direct assessment charges.

Approximately 90 damaged or destroyed parcels have been identified in Los Angeles County and we determined the levying agencies have placed direct assessments totaling approximately \$30,000 on these properties. We have requested that the taxing agencies inform my Office no later than December 15, 2003 regarding their decision to waive or not direct assessment charges.

Please call me if you have any questions.

JTM:SJL

C: Rick Auerbach, Assessor
Mark Saladino, Treasurer & Tax Collector
Violet Varona-Lukens, Executive Officer

"To Enrich Lives Through Effective and Caring Service"